

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.9	Supplies, Inventories and Fixed Assets	Effective Date:	July 1, 1991		
		YES	NO	N/A	
6.2.4.3.9.a	Are only authorized individuals responsible for receiving and issuing supplies, merchandise, and fixed assets for the agency; for inspecting all goods received to verify that they conform to specifications; and for the enforcement of all policies necessary for the internal control of these assets?				
6.2.4.3.9.b	Is responsibility for purchasing, receipt of merchandise or services, and invoice approval assigned to provide division of duties?				
6.2.4.3.9.c	Have specific central points been identified for receiving and issuing supplies?				
6.2.4.3.9.d	Are receiving reports and issue reports prepared for all receipts and issues?				
6.2.4.3.9.e	Are quantities received compared to the bill of lading and receiving report?				
6.2.4.3.9.f	Are effective control procedures established to ensure that state supplies and fixed assets are used properly and for authorized purposes?				
6.2.4.3.9.g	Are actual physical inventory counts of all agency supplies and equipment made periodically in accordance with state of Washington inventory policies?				
6.2.4.3.9.h	Are inventories taken by personnel other than those normally responsible for inventories?				
6.2.4.3.9.i	Are perpetual or periodic inventory records maintained to reflect dollar value and quantities of merchandise for resale and significant supplies inventories?				
6.2.4.3.9.j	Are supplies and merchandise arranged so that the earliest received or produced will be issued first?				
6.2.4.3.9.k	Are damaged and obsolete goods physically segregated?				

6.2.4.3.9.l	Are supplies and merchandise kept neat?			
6.2.4.3.9.m	Are detailed records kept of capitalized and inventoriable fixed assets in accordance with state of Washington policy?			
6.2.4.3.9.n	Is state equipment permanently tagged and/or identified in accordance with state of Washington policies?			
6.2.4.3.9.o	Are controls established to ensure that state of Washington regulations and procedures are followed in the sale or disposition of state property or in reporting the loss or theft of such assets?			